IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE FIFTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 17873 of 2004

Between:

M/s Perumalla Haranadh Modern Rice Mill, Saripalli, Ganapavaram Mandal, West Godavari District rep. by its Managing Partner Mr.P.Haranath

..... PETITIONER

AND

1 The Commercial Tax Officer, Akividu, West Godavari District
2 The Appellate Dy.Commissioner (CT), Vijayawada, Krishna

District
3 The District Manager, Food Corporation of India,
Tadepallygudem, West Godavari District
4 The Senior Regional Manager, Food Corporation of India,
Regional Office, Hyderabad

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue an appropriate Writ, Order or direction particularly one in the nature of Writ of Mandamus declaring that the provisions of Section -6C read with clause (i) of Entry-19 of the I Schedule to the Andhra Pradesh General Sales Tax Act employing the specific expression of packing material that is to say used in Clause (i) as not applicable to gunny bag purchased on payment of tax locally and sold in the state to the Food Corporation of India or others in assessment years 1997-98 to 2000-01 as evident from assessment orders and therefore declaring the assessment and levy of tax under the Act in the assessment orders dated 02-01-1999, 16-10-2000, 17-03-2001 and 18-09-2002 as without jurisdiction, without authority of law and contrary to section -6C of the Act as well as the Judgment of the Hon'ble Supreme Court in 74 STC P379 or alternately directing the 2nd respondent to directly remit the sales tax component in terms of assessment orders for the above mentioned assessment years in respect of the sale of gunnies made to it directly to the 1st respondent in the event of the petitioners claim for exemption from tax on subsequent sale of gunnies being rejected, in terms of G.O.Rt.No.49, dated 12-05-2002 issued by the Government of Andhra Pradesh.

Counsel for the Petitioner:MR.B.A.PADMANABHA RAO

Counsel for the Respondents 1 and 2: GP FOR COMMERCIAL TAX

Counsel for the respondents 3 and 4:MR.B.ANJANEYULU

The Court at the stage of admission made the following

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki):

The assessment orders dated 02-01-1999, 16-10-2000, 17-03-2001 and 18-09-2002 have been challenged in this writ petition. The orders are appealable and we do not find any ground to interfere when an alternative efficacious remedy is available to the petitioner.

The writ petition is accordingly dismissed. No order as to costs.

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(BILAL NAZKI, J)

5th October, 2004.

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(S.ANANDA REDDY, J)

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To

1 The Commercial Tax Officer, Akividu, West Godavari District
2 The Appellate Dy.Commissioner (CT), Vijayawada, Krishna

District
3 The District Manager, Food Corporation of India,
Tadepallygudem, West Godavari District
4 The Senior Regional Manager, Food Corporation of India,
Regional Office, Hyderabad

5 Two C.Cs to the Government Pleader for Commercial Taxes,

High Court of A.P, Hyderabad (OUT)

6 Two C.D copies

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